

property of lessor or company whose property is operated shall be subjects to taxation in the manner herein before directed. And if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect of such property in like manner as any domestic railroad company.

Power of Commissioners to summon witnesses and send for persons and papers.

SEC. 49. The commissioners shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad property. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any portion of its property or roadway in this State, who shall refuse to attend before the commissioners when required to do so, or refuse to submit to the inspection of said commissioners any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said commissioners or order, touching the business or property, moneys and credits and the value thereof of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days and be fined in any sum not exceeding five hundred dollars and costs; and any president, secretary, receiver, accounting officer, servant or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such commissioners, and may be confined by order of said commissioners in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Refusal of railroad officer to attend or to submit books and papers to inspection, or to answer, a misdemeanor.

Penalty.

Contempt, power of commissioners to punish.

How property of canal and steamboat companies assessed when no returns made.

SEC. 50. The value of the shares of capital stock of any canal company, the property of all canal and steamboat companies in this State, shall be assessed for taxation as above provided for said roads. In case any officer fails to return the property as provided in this section, the commissioners shall ascertain the length of such property in this State and shall assess the same in proportion to length at the highest rate at which property of that kind is assessed by them.

SALE OF REAL ESTATE FOR TAXES.

Personal notice on delinquent.

SEC. 51. Before any real estate shall be sold for taxes, the sheriff or tax collector shall personally serve a written or printed, or partly written and partly printed, notice of such sale on the